

The following tables give the rates of vehicle excise duty which take effect for all licences taken out from 13 March 2008. The notes on the vehicle licence application forms explain how and where to apply. **Please read them carefully.**

Private / Light Goods Vehicles (PLG) (ie. goods vehicles not over 3,500 kg revenue weight)		
TC11	12 month rate £	6 month rate £
Not over 1549cc	120.00	66.00
Over 1549cc	185.00	101.75

Motorcycles (not over 450 kg unladen)		
TC17 Motorcycles (with or without sidecar)	12 month rate £	6 month rate £
Not over 150cc	15.00	-
151 – 400cc	33.00	-
401 – 600cc	48.00	-
Over 600cc	66.00	36.30
TC50 Tricycles (not over 450kg unladen)	12 month rate £	6 month rate £
Not Over 150cc	15.00	-
All other tricycles	66.00	36.30
Tricycles weighing over 450kg must be licensed in the PLG taxation class		

Cars registered on or after 1st March 2001 based on CO₂ emissions and fuel type		Diesel Car TC 49		Petrol Car TC 48		Alternative Fuel Car TC 59	
Bands	CO ₂ Emission Figure (g/km)	12 month rate £	6 month rate £	12 month rate £	6 month rate £	12 month rate £	6 month rate £
Band A	Up to 100	0.00	-	0.00	-	0.00	-
Band B	101 – 120	35.00	-	35.00	-	15.00	-
Band C	121 – 150	120.00	66.00	120.00	66.00	100.00	55.00
Band D	151 – 165	145.00	79.75	145.00	79.75	125.00	68.75
Band E	166 – 185	170.00	93.50	170.00	93.50	150.00	82.50
Band F	Over 185	210.00	115.50	210.00	115.50	195.00	107.25

Cars registered in the UK on or after 23rd March 2006		Diesel Car TC 49		Petrol Car TC 48		Alternative Fuel Car TC 59	
Band	CO ₂ Emission Figure (g/km)	12 month rate £	6 month rate £	12 month rate £	6 month rate £	12 month rate £	6 month rate £
Band G	Over 225	400.00	220.00	400.00	220.00	385.00	211.75

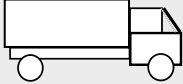
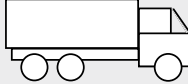
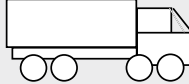
Euro 4 Light Goods Vehicles TC36 (not over 3,500kg revenue weight)	12 month rate £	6 month rate £
Vehicles registered between 1st March 2003 – 31st December 2006 and which are Euro 4 compliant	120.00	66.00

Light Goods Vehicles TC39 (not over 3,500 kg revenue weight)	12 month rate £	6 month rate £
Vehicles registered on or after 1st March 2001	180.00	99.00

Buses TC34			Reduced Pollution ♦ Buses TC38	
Seating Capacity (including driver)	12 month rate £	6 month rate £	12 month rate £	6 month rate £
10 – 17	165.00	90.75	165.00	90.75
18 – 36	220.00	121.00	165.00	90.75
37 – 61	330.00	181.50	165.00	90.75
62 and over	500.00	275.00	165.00	90.75

Trade Licences		
	12 month rate £	6 month rate £
Trade Licences available for all vehicles	165.00	90.75
Trade Licences available only for Bicycles	66.00	36.30
Tricycles		

Key to HGV, VED bands				
Lorry VED Band	Standard TC01		◆ Reduced pollution TC45	
	12 month rate £	6 month rate £	12 month rate £	6 month rate £
A	165.00	90.75	160.00	88.00
B	200.00	110.00	160.00	88.00
C	450.00	247.50	210.00	115.50
D	650.00	357.50	280.00	154.00
E	1,200.00	660.00	700.00	385.00
F	1,500.00	825.00	1,000.00	550.00
G	1,850.00	1,017.50	1,350.00	742.50

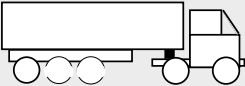
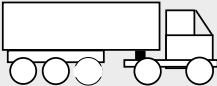
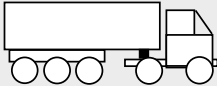
Rigid vehicles			
			
Vehicle weight	2 axled rigid	3 axled rigid	4 or more axled rigid
Not over 7,500 kg	A	A	A
Not over 15,000 kg	B	B	B
Not over 21,000 kg	D	B	B
Not over 23,000 kg	D	C	B
Not over 25,000 kg	D	D	C
Not over 27,000 kg	D	D	D
Not over 44,000 kg	D	D	E

† Trailer Duty TC02 Where the drawing vehicle has a weight of over 12,000 kg and draws laden trailers over 4,000 kg, additional trailer duty is payable.				◆ Reduced Pollution Trailer Duty TC46	
Over	Not Over	12 month rate £	6 month rate £	12 month rate £	6 month rate £
4,000	12,000	165.00	90.75	165.00	90.75
12,000	-	230.00	126.50	230.00	126.50

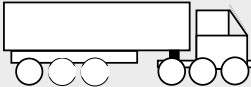
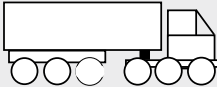
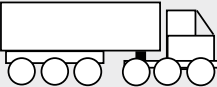
Example: A 2-axled vehicle with a weight of 16,260 kg that draws trailers with a weight of 12,130 kg would pay £650 plus £230.00 annual rate.

Note: Vehicles that draw trailers 4,000 kg or below do not come within a trailer taxation class and no additional trailer duty is payable on them.

Key to HGV, VED bands				
Lorry VED Band	Standard TC01		◆ Reduced pollution TC45	
	12 month rate £	6 month rate £	12 month rate £	6 month rate £
A	165.00	90.75	160.00	88.00
B	200.00	110.00	160.00	88.00
C	450.00	247.50	210.00	115.50
D	650.00	357.50	280.00	154.00
E	1,200.00	660.00	700.00	385.00
F	1,500.00	825.00	1,000.00	550.00
G	1,850.00	1,017.50	1,350.00	742.50

Two axled tractive unit articulated vehicles			
			
Vehicle weight	1 or more axled semi-trailer	2 or more axled semi-trailer	3 or more axled semi-trailer
Not over 25,000 kg	A	A	A
Not over 28,000 kg	C	A	A
Not over 31,000 kg	D	D	A
Not over 34,000 kg	E	E	C
Not over 38,000 kg	F	F	E
Not over 44,000 kg	G	G	G

Example: Goods vehicles are taxed according to their revenue weight (see note 1 overleaf). A 2-axle tractive unit with a revenue weight of 38,000kg must be licensed in either band E or band F. When licensed in band E, the vehicle can operate up to 38,000kg while being used with a 3-axle trailer. It may also operate up to 34,000kg with a 2-axle trailer and up to 26,000kg with a 1-axle trailer without the need to relicense or replate. If licensed in band F, the haulier benefits from greater flexibility as the vehicle can operate up to 38,000kg with a 2-axle trailer fitted with road friendly suspension.

Three axled tractive unit articulated vehicles			
			
Vehicle weight	1 or more axled semi-trailer	2 or more axled semi-trailer	3 or more axled semi-trailer
Not over 28,000 kg	A	A	A
Not over 31,000 kg	C	A	A
Not over 33,000 kg	E	C	A
Not over 34,000 kg	E	D	A
Not over 36,000 kg	E	D	C
Not over 38,000 kg	F	E	D
Not over 44,000 kg	G	G	E

Example: Goods vehicles are taxed according to their revenue weight (see note 1 overleaf). A 3-axle tractive unit with a revenue weight of 44,000kg must be licensed in either band E or band G. When licensed in band E, the vehicle can operate up to 44,000kg while being used with a 3-axle trailer. It may also operate up to 38,000kg with a 2-axle trailer and up to 36,000kg with a 1-axle trailer without the need to relicense or replate. If licensed in band G, the haulier benefits from greater flexibility as the vehicle can operate up to 40,000kg when used with a 2-axle trailer.

Please be aware of Construction and Use requirements see note 7 on reverse

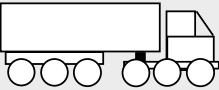
Special Vehicles		
TC14 (over 3,500 kg revenue weight) Showman's Goods, Showman's Haulage, Works Trucks, Digging Machines, Road Rollers, Mobile Cranes/Pumps.	12 month rate £	6 month rate £
	165.00	90.75
† Private HGV TC10 (exceeding 3,500kg revenue weight)	165.00	90.75
Small Island Vehicles TC16 (not available at post offices)	165.00	90.75

† General Haulage Vehicles TC55		◆ Reduced Pollution General Haulage Vehicles TC56	
		12 month rate £	6 month rate £
		12 month rate £	6 month rate £
		350.00	192.50
		165.00	90.75

† Special Trailer Duty TC15 Where the drawing vehicle is a special vehicle (Showman's) and has a revenue weight of over 12,000 kg and draws laden trailers over 4,000 kg, additional trailer duty is payable.			
Over	Not Over	12 month rate £	6 month rate £
4,000 12,000	12,000 -	165.00 230.00	90.75 126.50

† Recovery Vehicles TC47			
Over	Not over	12 month rate £	6 month rate £
3,500 kg 25,000 kg	25,000 kg -	165.00 410.00	90.75 225.50

† "Special Types Vehicles" TC57		◆ Reduced Pollution Special Types Vehicles TC58	
		12 month rate £	6 month rate £
(Those used to carry abnormal indivisible loads – in conjunction with a Special Types General Order)		2,585.00	1,421.75
		2,085.00	1,146.75

◆ Combined Transport TC 23 3 or more axled tractive unit used with 3 or more axled semi trailer				◆ Reduced Pollution Combined Transport TC53	
				12 month rate £	6 month rate £
Over	Not over	12 month rate £	6 month rate £	12 month rate £	6 month rate £
41,000 kg	44,000 kg	650.00	357.50	280.00	154.00

Notes

1. Goods Vehicles are taxed according to their "Revenue Weight". This is the confirmed maximum weight (ie gross weight or gross train weight) for vehicles subject to plating and testing. For non-testable vehicles this will be the maximum weight at which a vehicle can lawfully operate under construction and use limits (ie the design weight).
2. This leaflet reflects the rates shown in Schedule 1 to the Vehicle Excise and Registration Act 1994.
3. Further information on tax classes, including exempt vehicles, is contained in leaflet V355/1. Copies are available from DVLA Local Offices or from DVLA (Tel: 0870 240 0010).
4. † For post offices – only applications on V11s are acceptable for these classes.
5. ◆ Applications for licensing in these tax classes must be made at a DVLA Local Office.
6. Where there is a choice of bands for articulated vehicles a V85/1 reminder will be issued. Licensing renewal applications must be made at a DVLA Local Office.
7. Construction and Use Regulations and the Road Vehicle (Authorised Weight) Regulations must be met. The only exception is where a Section 44 Order is made by the Secretary of State which gives a general or specific dispensation from construction and use requirements.